S.B.Civil Sales Tax Revision No.699/2002
A.C.T.O.Raisinghnagar
vs.
M/s New Sachdeva Timber Merchant, Padampur.

Date of Order: 27.2.2007.

HON'BLE MR. PRAKASH TATIA, J.

Mr. Sangeet Lodha,for the petitioner.

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Heard learned counsel for the petitioner.

After going through the reasons given by the Deputy Commissioner (Appeals) in the order dated 10.4.1996 which was up held by the Tax Board by order dated 27.12.2001, it appears that the Deputy Commissioner(Appeals) considered the facts in detail and thereafter reduced the tax liability of the assessee and set aside the penalty imposed by the Assessing Authority. The penalty amount is Rs.3952/- only. In the facts of the case, no question of law is involved in this appeal and so far as the penalty which has been set aside by the Deputy Commissioner (Appeals) and upheld by the Tax Board, this Court is not inclined to interfere in the impugned orders.

Hence the revision petition is dismissed.

(**PRAKASH TATIA),J.**

mlt.